

U.S. TREASURY DEPARTMENT  
Internal Revenue Service  
Washington 25, D. C.

Alcohol and Tobacco Tax Division  
Industry Circular No. 56-5

January 23, 1956

Proposed Amendment of Part 252  
Relating to Exportation of Taxpaid Beer

Brewers and others concerned:

1. The purpose of this circular is to provide information concerning a proposed Treasury decision amending the regulations in 26 CFR Part 252, "Drawback on Liquors Exported". This was originally published as a notice of proposed rule making in the Federal Register on September 23, 1955.

2. Under the proposed amendments, exportation of taxpaid beer with benefit of drawback may be made by persons other than the producing brewer or his duly authorized agent. The producing brewer, or his duly authorized agent, will continue to file all claims for drawback of tax. The proposed amendments provide that when a person other than a brewer or his authorized agent exports taxpaid beer with benefit of drawback, such person will complete part 1 of Form 1582-B, and will send one copy of the form to the producing brewer. The producing brewer, if he desires to claim drawback on such beer, may then file his claim by completing part 3 of the form and forwarding it to the assistant regional commissioner.

3. Form 1582-B, Claim for drawback on Beer Exported, is being revised, and the revised form will be used when the proposed amendments become effective. Use of the present Form 1582-B will be discontinued on that date.

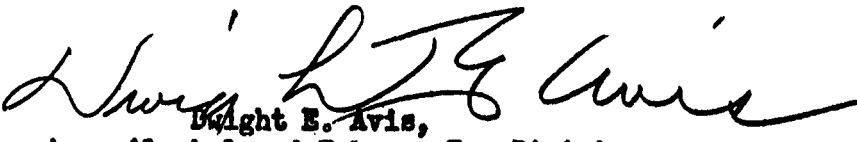
4. The proposed amendments will require that each person filling out part 1 of Form 1582-B maintain his own listing of serial numbers for this form.

5. The proposed amendments will eliminate the present requirements that containers of taxpaid beer exported with benefit of drawback be marked so as to show "Entry No. \_\_\_\_\_" and the "Port of Exportation". Such containers will be marked "Beer for Export - Drawback Claimed".

6. Upon approval and publication in the Federal Register as a final document, the proposed Treasury decision will become effective on the first day of the first month which begins not less than 30 days after such publication.

Industry Circular No. 56-5

7. Inquiries in regard to this industry circular should refer to the number thereof and should be directed to the appropriate Assistant Regional Commissioner, Alcohol and Tobacco Tax.

  
Dwight E. Avis,  
Director, Alcohol and Tobacco Tax Division.